

Case Name: RUSSELL A. WALMER
Case No: 07-71113

CERTIFICATION OF REVIEW

The U.S. Trustee has reviewed the Trustee's Final Report, Request for Compensation and Proposed Distribution in the above-entitled case.

Dated: October 15, 2007

WILLIAM T. NEARY
United States Trustee, Region 11

BY: /s/ CAROLE J. RYCZEK
Attorney for the U.S. Trustee